

providing medical, surgical and hospital care or other health care insurance upon the approval by the board of trustees of an application for such deduction on the prescribed form, and the treasurer of the state shall duly and timely draw and issue proper warrants directly to and in favor of the person, firm, or corporation, or organization named in the authorization for the total amount authorized to be deducted.

NEW SECTION. Sec. 5. A publicly elected official who having served twelve consecutive years in office and who, retiring from office on or before January 10, 1973 and who is currently a member of the Washington State Teachers' Retirement System, may transfer to the Washington Public Employees' Retirement System provided such transfer is made by February 1, 1973.

NEW SECTION. Sec. 6. There is hereby appropriated from the general fund to the Washington state teachers' retirement system for the biennium ending June 30, 1973, the sum of twenty-five thousand dollars, or so much thereof as necessary to carry out the purposes of section 1 of this 1972 amendatory act.

NEW SECTION. Sec. 7. There is hereby appropriated from the general fund to the Washington state teachers' retirement system for the biennium ending June 30, 1973, the sum of one million two hundred thousand dollars, or so much thereof as necessary to carry out the purposes of section 2 of this 1972 amendatory act.

NEW SECTION. Sec. 8. Notwithstanding any other provision of law, any funds appropriated to the Washington state teachers' retirement system from the general fund for the biennium ending June 30, 1973, shall be reduced by the appropriations contained in this act.

NEW SECTION. Sec. 9. The effective date of this 1972 amendatory act shall be July 1, 1972.

NEW SECTION. Sec. 10. If any provision of this 1972 amendatory act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected.

Passed the Senate February 19, 1972.

Passed the House February 18, 1972.

Approved by the Governor February 25, 1972.

Filed in Office of Secretary of State February 28, 1972.

CHAPTER 148

[Engrossed Senate Bill No. 207]

TAXATION OF TIMBER AND FOREST LANDS

AN ACT Relating to revenue and taxation of timber and forest lands;

amending section 7, chapter 294, Laws of 1971 ex. sess. and RCW 82.04.291; amending section 8, chapter 294, Laws of 1971 ex. sess. and RCW 84.33.080; and amending section 9, chapter 294, Laws of 1971 ex. sess. and RCW 84.33.090; amending section 12, chapter 294, Laws of 1971 ex. sess. and RCW 84.33.120; amending section 14, chapter 294, Laws of 1971 ex. sess. and RCW 84.33.140; amending section 18, chapter 294, Laws of 1971 ex. sess. and RCW 84.33.180; repealing section 84.32.010, chapter 15, Laws of 1961 and RCW 84.32.010; repealing section 84.32.020, chapter 15, Laws of 1961 and RCW 84.32.020; repealing section 84.32.030, chapter 15, Laws of 1961 and RCW 84.32.030; repealing section 84.32.050, chapter 15, Laws of 1961 and RCW 84.32.050; repealing section 84.32.070, chapter 15, Laws of 1961 and RCW 84.32.070; repealing section 84.32.080, chapter 15, Laws of 1961 and RCW 84.32.080; repealing section 84.32.090, chapter 15, Laws of 1961 and RCW 84.32.090; repealing section 84.32.100, chapter 15, Laws of 1961 and RCW 84.32.100; repealing section 84.32.110, chapter 15, Laws of 1961 and RCW 84.32.110; and repealing section 84.32.120, chapter 15, Laws of 1961 and RCW 84.32.120.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

Section 1. Section 7, chapter 294, Laws of 1971 ex. sess. and RCW 82.04.291 are each amended to read as follows:

(1) Upon every person engaging within this state in business as a harvester of timber; as to such persons the amount of tax with respect to such business shall be equal to the stumpage value of timber harvested for sale or for commercial or industrial use multiplied by the appropriate rate as follows:

(a) For timber harvested between October 1, 1972 and September 30, 1973 inclusive, the rate shall be one and ~~((two))~~ three-tenths percent;

(b) For timber harvested between October 1, 1973 and September 30, 1974 inclusive, the rate shall be ~~((determined and fixed by the first session of the legislature commencing on or after January 1, 1972; whether regular or extraordinary, in accordance with the purposes and intent of RCW 84.33.180.))~~ two and nine tenths percent;

(c) For timber harvested on or after October 1, 1974, the rate shall be determined and fixed by the first session of the legislature commencing on or after January 1, ~~((1972))~~ 1973, whether regular or extraordinary, in accordance with the purposes and intent of RCW 84.33.180.

(2) For purposes of this section:

(a) "Harvester" means every person who from his own privately

owned land or from the privately owned land of another under a right or license granted by lease or contract, either directly or by contracting with others for the necessary labor or mechanical services fells, cuts or takes timber for sale or for commercial or industrial use. It does not include persons performing under contract the necessary labor or mechanical services for a harvester.

(b) "Timber" means forest trees, standing or down on privately owned land, and except as provided in RCW 84.33.170 includes Christmas trees.

(c) "Stumpage value of timber" means the appropriate stumpage value shown on tables to be prepared by the department of revenue pursuant to subsection (3) of this section.

(d) Timber shall be considered harvested at the time when in the ordinary course of business the quantity thereof by species is first definitely determined. The amount harvested shall be determined by the Scribner Decimal C Scale or other prevalent measuring practice adjusted to arrive at substantially equivalent measurements, as approved by the department of revenue.

(3) On or before July 1, 1972 and as necessary thereafter, the department of revenue shall designate areas containing timber having similar growing, harvesting and marketing conditions to be used as units for the preparation and application of stumpage values. Before September 1, 1972 for use during the fourth quarter of 1972 and all of 1973, and before December 1 of each year commencing with 1973, for use during the succeeding year, the department shall prepare tables of stumpage values of each species or subclassification of timber within such units, which values shall be the amount that each such species or subclassification would sell for at a voluntary sale made in the ordinary course of business for purposes of immediate harvest. Such stumpage values, expressed in terms of a dollar amount per thousand board feet or other unit measure, shall be determined from (a) gross proceeds from sales on the stump of similar timber of like quality and character at similar locations, and in similar quantities, or from (b) gross proceeds from sales of logs adjusted to reflect only the portion of such proceeds attributable to value on the stump immediately prior to harvest, or from a combination of (a) and (b), and shall be determined in a manner which makes reasonable and adequate allowances for age, size, quality, costs of removal, accessibility to point of conversion, market conditions and all other relevant factors. Upon application from any person who plans to harvest damaged timber, the stumpage values for which have been materially reduced from the values shown in the applicable tables due to damage resulting from fire, blowdown, ice storm, flood or other sudden unforeseen cause, the department shall revise such tables for any area in which such timber is located and shall specify any

additional accounting or other requirements to be complied with in reporting and paying such tax. The preliminary area designations and stumpage value tables and any revisions thereof shall be subject to review by the forest tax committee established pursuant to RCW 84.33.180 prior to finalization. Tables of stumpage values shall be signed by the director or his designee and authenticated by the official seal of the department. A copy thereof shall be mailed to anyone who has submitted to the department a written request therefor.

(4) On or before October 31, 1972, with respect to stumpage values set by the department of revenue for the fourth quarter of 1972 and all of 1973, and on or before January 31 of each succeeding year commencing with 1974, with respect to stumpage values set by the department of revenue for such year, any harvester may appeal to the board of tax appeals for a revision of stumpage values for an area determined pursuant to subsection (3) of this section.

(5) There are hereby created in the state treasury a state timber tax fund A and a state timber tax fund B, separate and apart from the state general fund. The revenues from the tax imposed by subsection (1) of this section shall be deposited in state timber tax fund A and state timber tax fund B as follows:

YEAR OF COLLECTION	FUND A	FUND B
1973 through 1978	100%	0%
1979	75%	25%
1980	50%	50%
1981	25%	75%
1982 and thereafter	0%	100%

(6) In addition to the rates specified in subsection (1) of this section, there shall be imposed upon such persons a surtax at a rate of .5% of the stumpage value of timber as specified in such subsection (1) upon timber harvested between October 1, 1972 and December 31, 1974 inclusive. The revenues from such surtax shall be deposited in a separate fund designated the state timber reserve fund, which is hereby created in the state treasury separate and apart from the state general fund. Such surtax shall be reimposed for one year upon timber harvested in any calendar year following any fourth quarter during which transfers from such reserve fund pursuant to subsection (3) of RCW 84.33.080 reduce the balance in such fund to less than five hundred thousand dollars, but in no event shall such surtax be imposed in any year after 1980.

(7) The tax imposed under this section shall be computed with respect to timber harvested each calendar quarter and shall be due and payable in quarterly installments and remittance therefor shall be made on or before the last day of the month next succeeding the end of the quarterly period in which the tax accrued. The taxpayer

on or before each such date shall make out a return, upon such forms and setting forth such information as the department of revenue may require, showing the amount of the tax for which he is liable for the preceding quarterly period, and shall sign and transmit the same to the department of revenue, together with a remittance for such amount.

(8) The taxes imposed by this section shall be in addition to any taxes imposed upon the same persons pursuant to one or more of sections RCW 82.04.230 to 82.04.290, inclusive, and RCW 82.04.440, and none of such sections shall be construed to modify or interact with this section in any way, except RCW 82.04.450 and 82.04.490 shall not apply to the taxes imposed by this section.

(9) Any harvester incurring less than ten dollars tax liability under this section in any calendar quarter shall be excused from the payment of such tax, but may be required by the department of revenue to file a return even though no tax may be due.

(10) Subsection (1) of this section is enacted to be fully effective commencing upon May 21, 1971, even though all rates of tax are not specified. The forest tax committee established pursuant to RCW 84.33.180 shall, as its first priority and in addition to its other responsibilities, develop a recommendation with respect to rates for presentation to the first session of the legislature commencing on or after January 1, 1972, whether regular or extraordinary.

Sec. 2. Section 8, chapter 294, Laws of 1971 ex. sess. and RCW 84.33.080 are each amended to read as follows:

(1) On or before December 15 of each year commencing with 1972 and ending with 1980, the assessor of each timber county shall deliver to the treasurer of such county and to the department of revenue a schedule setting forth for each taxing district or portion thereof lying within such county:

(a) The value of timber as shown on the timber roll for such year;

(b) The aggregate millage rate calculated pursuant to RCW 84.33.060 and actually utilized the immediately preceding October in extending property taxes upon the tax rolls for collection in the following year;

(c) A "timber factor" which is the product of such aggregate millage rate, the assessment ratio applied generally by such assessor in computing the assessed value of other property in his county and the appropriate portion listed below of the timber roll for such year

((a) above):

YEAR	PORTION OF TIMBER ROLL
1972	25%
1973	55%

1974 through 1977	100%
1978	75%
1979	50%
1980	25%

On or before December 31 of each year commencing with 1972 and ending with 1980, the department of revenue shall determine the proportion that each taxing district's timber factor bears to the sum of the timber factors for all taxing districts in the state, and shall deliver a list to the assessor and the treasurer of each timber county and to the state treasurer showing the factor and proportion for each taxing district.

(2) On the tenth day of the second month of each calendar quarter, commencing February 10, 1973 and ending November 10, 1981, the state treasurer shall pay to the treasurer of each timber county for the account of each taxing district such district's proportion (determined in December of the preceding year pursuant to subsection (1) of this section) of the amount in state timber tax fund A collected upon timber harvested in the preceding calendar quarter, but in no event shall any quarterly payment to a taxing district, when added to the payments made to such district the previous quarters of the same year, exceed the timber factor for such district determined in December of the preceding year. The balance in state timber tax fund A, if any, after the distribution to taxing districts on November 10 each year commencing with 1973 and ending with 1981, shall be transferred to the state timber reserve fund.

(3) If the balance in state timber tax fund A immediately prior to such November 10 distribution to taxing districts is not sufficient to permit a payment which, when added to the payments made to any taxing district the previous quarters of the same year, will equal the timber factor for such district determined in December of the preceding year, the necessary additional amount shall be transferred from the state timber reserve fund to state timber tax fund A.

(4) The balance, if any, in the state timber reserve fund after the final transfer, if any, to or from state timber tax fund A in November of 1981, shall be transferred to state timber tax fund B on December 31, 1981, and one-fourth of such balance shall be distributed in each quarter of 1982 in the manner set forth in subsection (6) of this section.

(5) On or before December 31 of each year commencing with 1978, the department of revenue shall deliver to the treasurer of each timber county a schedule setting forth for each taxing district or portion thereof lying within such county:

(a) The average of the aggregate value of all timber harvested within such district in each of the immediately preceding five years

as determined from the excise tax returns filed with the department of revenue;

(b) The aggregate millage rate calculated pursuant to RCW 84.33.060 and chapter 84.52 PCW and actually utilized the immediately preceding October in extending property taxes upon the tax rolls for collection the following year;

(c) A "harvest factor" which is the product of such five year average and such aggregate millage rate;

(d) The proportion that each taxing district's harvest factor bears to the sum of the harvest factors for all taxing districts in the state.

(6) On the tenth day of the second month of each calendar quarter commencing February 10, 1979, the state treasurer shall pay to the treasurer of each timber county for the account of each taxing district such district's proportion (determined in December of the preceding year pursuant to subsection (5) of this section) of the amount in state timber tax fund B collected upon timber harvested in the preceding calendar quarter.

Sec. 3. Section 9, chapter 294, Laws of 1971 ex. sess. and RCW 84.33.090 are each amended to read as follows:

(1) For the purpose of calculating the limit of indebtedness which may be incurred by any taxing district, the value of the taxable property of any taxing district, as that term is used in chapter 39.36 RCW and any other statutes governing limitation of indebtedness of taxing districts, shall include the value of timber as shown from time to time on the timber roll prepared in accordance with RCW 84.33.050.

(2) For the purposes of calculating the amount to be distributed to a school district pursuant to RCW 28A.48.110, there shall be added to the "assessed valuation of all taxable property" within such district an amount equal to the product of the assessment ratio applied generally by the assessor in computing the assessed value of other property in his county and the appropriate portion listed below of the timber roll prepared in accordance with RCW 84.33.050 for such year.

<u>YEAR</u>	<u>PORTION OF TIMBER ROLL</u>
<u>1972</u>	<u>25%</u>
<u>1973</u>	<u>55%</u>
<u>1974 and thereafter</u>	<u>100%</u>

Section 4. Section 5, chapter 294, Laws of 1971 ex. sess. and RCW 84.33.050 are each amended to read as follows:

(1) In preparing the assessment roll as of January 1, 1971 for taxes payable in 1972, the assessor of each timber county shall list all timber within such county on January 1, 1971 at the 1970 timber value. For each year commencing with 1972, the assessor of each

timber county shall prepare a timber roll, which shall be separate and apart from the assessment roll, listing all timber within such county on January 1, 1972 at values determined as follows:

(a) For the five years commencing with 1972, the value shall be the 1970 timber value;

(b) For each succeeding five year period, the first of which commences on January 1, 1977, the value shall be such 1970 timber value increased or decreased in proportion to the percentage change, if any, which has occurred between the last year of the preceding five year period and 1973 in the average stumpage value per unit of measure of all timber harvested in such county. Such percentage change shall be determined by the department of revenue on the basis of information contained in the excise tax returns filed pursuant to RCW 82.04.291.

(2) As used in subsection (1) of this section, "1970 timber value" means the value for timber calculated in the same manner and using the same values and valuation factors actually used by such assessor in determining the value of timber for the January 1, 1970 assessment roll, except that if a revised schedule of such values and valuation factors was applied to some but not all timber in a county for the January 1, 1970 assessment roll, such revised schedule shall be used by the assessor for any timber revalued for the 1971 or 1972 assessment rolls, and except that if the value of timber in any county on January 1, 1970 was not separately determined and shown on such assessment roll, 1970 timber value shall mean the value reconstructed from available records and information in accordance with rules to be prescribed by the department of revenue.

(3) The assessor of each timber county shall add to the assessment roll showing values of property as of January 1 of the years listed below, an "assessed valuation" of the portion, indicated below opposite each such year, of the value of timber as shown on the timber roll for such year. Such assessed valuation shall be calculated by multiplying such portion of the timber roll by the assessment ratio applied generally by such assessor in computing the assessed valuation of other property in his county. The millage rates, calculated pursuant to RCW 84.33.060 for each taxing district within which there was timber on January 1 of such year, shall be extended against such "assessed valuation" of timber within such district as well as against the assessed value of all other property within such district as shown on such assessment roll.

YEAR	PORTION OF TIMBER ROLL
1972	75%
1973	45%
1974 and thereafter	None

(4) Timber may be added to the timber roll, at the value

specified in subsection (1) of this section, commencing as of January 1 following the designation of the land upon which such timber stands pursuant to subsection (3) of RCW 84.33.120 or 84.33.130, but only if the value of such timber was not separately determined and shown on the assessment roll as of either January 1, 1970 or January 1, 1972;

(5) Timber may be added to the timber roll, at the value specified in subsection (1) of this section, commencing as of January 1st following the sale or transfer of the land upon which such timber stands from an ownership in which such land was exempt from ad valorem taxation to an ownership in which such land is no longer exempt.

(6) The value of timber shall be deleted from the timber roll upon the sale or transfer of the land upon which such timber stands to an ownership in which such land is exempt from ad valorem taxation.

Sec. 5. Section 12, chapter 294, Laws of 1971 ex. sess. and RCW 84.33.120 are each amended to read as follows:

(1) On or before March 1, 1972 and January 1 of each year commencing with 1973, subject to review by the forest tax committee established pursuant to RCW 84.33.180 and after compliance with the procedures set forth in chapter 34.04 RCW for adoption of rules, the department of revenue shall determine the true and fair value of each grade of hure forest land and shall certify such values to the county assessors. Such values shall be determined on the basis that the only use of the land is for growing and harvesting timber, and other potential uses shall not be considered in fixing such values.

(2) In preparing the assessment rolls as of January 1, 1971 for taxes payable in 1972, the assessor shall list each parcel of forest land at a value not to exceed the value used on the 1970 assessment roll for such land. In preparing the assessment roll for 1972 and each year thereafter, the assessor shall enter as the true and fair value of each parcel of forest land the appropriate grade value certified to him by the department of revenue, and he shall compute the assessed value of such land by using the same assessment ratio he applies generally in computing the assessed value of other property in his county.

(3) In any year commencing with 1972, an owner of land which is assessed and valued by the assessor other than pursuant to the procedures set forth in RCW 84.33.110 and subsections (1) and (2) of this section, and which has, in the immediately preceding year, been assessed and valued by the assessor as forest land, may appeal to the county board of equalization by filing an application with the board in the manner prescribed in subsection (2) of RCW 84.33.130. The county board shall afford the applicant an opportunity to be heard if the application so requests and shall act upon the application with

due regard to all relevant evidence without any one or more items of evidence necessarily being determinative.

(4) The assessor may in any year commencing with 1972 discontinue assessing and valuing pursuant to the procedures set forth in RCW 84.33.110 and subsections (1) and (2) of this section any land, except designated forest land, for which a higher and better use exists than growing and harvesting timber. The owner of such land shall thereupon have the right to apply for designation of such land as forest land pursuant to subsection (3) of this section or RCW 84.33.130.

Sec. 6. Section 14, chapter 294, Laws of 1971 ex. sess. and RCW 84.33.140 are each amended to read as follows:

(1) When land has been designated as forest land pursuant to subsection (3) of RCW 84.33.120 or 84.33.130, a notation of such designation shall be made each year upon the assessment and tax rolls, a copy of the notice of approval together with the legal description or assessor's tax lot numbers for such land shall, at the expense of the applicant, be filed by the assessor in the same manner as deeds are recorded, and such land shall be graded and valued pursuant to RCW 84.33.110 and 84.33.120 until removal of such designation by the assessor upon occurrence of any of the following:

(a) Receipt of notice from the owner to remove such designation;

(b) Passage of sixty days following the sale or transfer of such land to a new owner without receipt of an application pursuant to RCW 84.33.130 from the new owner;

(c) Sale or transfer to an ownership making such land exempt from ad valorem taxation;

(d) Determination by the assessor, after giving the owner written notice and an opportunity to be heard, that such land is no longer primarily devoted to and used for growing and harvesting timber.

Removal of designation upon occurrence of any of subsections (a) through (c) above shall apply only to the land affected, and upon occurrence of subsection (d) shall apply only to the actual area of land no longer primarily devoted to and used for growing and harvesting timber, without regard to other land that may have been included in the same application and approval for designation.

(2) Within thirty days after such removal of designation of forest land, the assessor shall notify the owner in writing, setting forth the reasons for such removal. The owner may appeal such removal to the county board of equalization.

(3) Unless the removal is reversed on appeal ~~((7))~~ a copy of the notice of removal with notation of the action, if any, upon appeal, together with the legal description or assessor's tax lot

numbers for the land removed from designation shall, at the expense of the applicant, be filed by the assessor in the same manner as deeds are recorded, and commencing on January 1 of the year following the year in which the assessor mailed such notice, such land shall be assessed on the same basis as real property is assessed generally in that county. Except as provided in subsection (5) of this section, a compensating tax shall be imposed which shall be due and payable to the county treasurer on or before April 30 of the following year. On or before May 31 following such assessment date, the assessor shall compute the amount of such compensating tax and mail notice to the owner of the amount thereof and the date on which payment is due. The amount of such compensating tax shall be equal to:

(a) The difference between the amount of tax last levied on such land as forest land and an amount equal to the new assessed valuation of such land multiplied by the millage rate of the last levy extended against such land, multiplied by

(b) A number, in no event greater than ten, equal to the number of years for which such land was designated as forest land.

(4) Any compensating tax unpaid on its due date shall thereupon become delinquent and together with applicable interest thereon, shall as of said date become a lien on such land which shall have priority to and shall be fully paid and satisfied before any recognizance, mortgage, judgment, debt, obligation or responsibility to or with which such land may become charged or liable. Such lien may be foreclosed upon expiration of the same period after delinquency and in the same manner provided by law for foreclosure of liens for delinquent real property taxes as provided in RCW 84.64.050. From the date of delinquency until paid, interest shall be charged at the same rate applied by law to delinquent ad valorem property taxes.

(5) The compensating tax specified in subsection (3) of this section shall not be imposed if the removal of designation pursuant to subsection (1) of this section resulted solely from:

(a) Transfer to a government entity in exchange for other forest land located within the state of Washington;

(b) A taking through the exercise of the power of eminent domain, or sale or transfer to an entity having the power of eminent domain in anticipation of the exercise of such power;

(c) Sale or transfer of land within two years after the death of the owner of at least a fifty percent interest in such land.

Sec. 7. Section 18, chapter 294, Laws of 1971 ex. sess. and RCW 84.33.180 are each amended to read as follows:

(1) There is hereby created a committee to be known as the forest tax committee, which shall consist of ~~((eleven))~~ fifteen members: ~~((two))~~ four senators, ~~((one))~~ two from each political

party, to be appointed by the president of the senate; ~~((two))~~ four representatives, ~~((one))~~ two from each political party, to be appointed by the speaker of the house of representatives; two county assessors to be selected by the ~~((four))~~ eight appointed legislative members from a list of five assessors to be submitted by the Washington state association of county assessors; the director of the department of revenue or his designated representative; the commissioner of public lands or his designated representative; the superintendent of public instruction or his designated representative and two representatives of private timber or timber land owners throughout the state to be selected by the ~~((four))~~ eight appointed legislative members from a list of five such representative persons submitted by the Washington forest protection association. Members shall be appointed and selected on or before June 30 of every odd-numbered year to serve two year terms. Except for such designees as the director of the department of revenue or the commissioner of public lands might appoint, membership shall not be dependent upon continuance in elective office or other status that may be required for initial qualification as a member, and should any vacancy occur, it shall be filled in the same manner as for the original appointment. Certificates of appointment of members shall be filed by the legislative members so appointing in the office of the president of the senate and in the office of the speaker of the house.

(2) The initial meeting of the forest tax committee each odd-numbered year shall be held within thirty days after the filing of all certificates of appointment, notice thereof to be given to the director of the department of revenue, and shall be called by the director of the department of revenue who shall act as temporary chairman. At such first meeting, the committee shall elect a chairman and a vice chairman. The chairman shall appoint a secretary and such other staff as the legislative members of the committee deem necessary.

(3) Except for the director of the department of revenue and the commissioner of public lands or their designees who shall receive expenses as provided in RCW 43.03.050 and 43.03.060, as now or hereafter amended, members of the committee shall receive allowances while attending meetings of the committee or while engaged in other committee business in the amount provided in RCW 44.04.120, as now or hereafter amended. All expenses incurred by the committee or the members thereof shall be paid upon voucher forms signed by the chairman of the committee. Vouchers shall be drawn upon funds appropriated generally by the legislature for legislative expenses or upon any special appropriation which may be provided by the legislature for the expenses of the committee.

(4) The duties and responsibilities of the committee shall include, without limitation, the following:

(a) A continuing review of the provisions of this chapter, RCW 82.04.291 and 28A.41.130, including the tax rate provisions, and the implementation thereof to determine the need for any revision, and preparation of any needed legislation;

(b) Review of chapters 84.28 (~~84.32~~) and 84.34 RCW and any other laws relating to taxation of timber and forest land, and preparation of legislation for introduction in the 1973 session of the legislature to integrate into this chapter, RCW 82.04.291 and 28A.41.130 the taxation of forest lands and timber classified and taxed under such laws;

(c) Supervision and control of the activities of any consultants retained by the committee for preparation of any special studies or reports;

(d) Preparation of a report summarizing committee actions and findings for submission to each regular session of the legislature;

(e) A continuing study, in cooperation with the department of revenue, to develop appropriate procedures and standards to be used in determining the value of bare forest land in accordance with the provisions of RCW 84.33.120(1), and make recommendations to the 1973 session of the legislature relative to such procedures and standards.

NEW SECTION. Sec. 8. The following acts or parts of acts are hereby repealed:

(1) Section 84.32.010, chapter 15, Laws of 1961 and RCW 84.32.010;

(2) Section 84.32.020, chapter 15, Laws of 1961 and RCW 84.32.020;

(3) Section 84.32.030, chapter 15, Laws of 1961 and RCW 84.32.030;

(4) Section 84.32.050, chapter 15, Laws of 1961 and RCW 84.32.050;

(5) Section 84.32.070, chapter 15, Laws of 1961 and RCW 84.32.070;

(6) Section 84.32.080, chapter 15, Laws of 1961 and RCW 84.32.080;

(7) Section 84.32.090, chapter 15, Laws of 1961 and RCW 84.32.090;

(8) Section 84.32.100, chapter 15, Laws of 1961 and RCW 84.32.100;

(9) Section 84.32.110, chapter 15, Laws of 1961 and RCW 84.32.110; and

(10) Section 84.32.120, chapter 15, Laws of 1961 and RCW 84.32.120.

Passed the Senate February 19, 1972.

Passed the House February 19, 1972.

Approved by the Governor February 25, 1972.

Filed in Office of Secretary of State February 28, 1972.

CHAPTER 149

[Reengrossed Senate Bill No. 240]

HIGHER EDUCATION--STUDENTS, RESIDENT, NONRESIDENT

AN ACT Relating to institutions of higher education; amending section 2, chapter 273, Laws of 1971 ex. sess. and RCW 28B.15.012; amending section 3, chapter 273, Laws of 1971 ex. sess. and RCW 28B.15.013; amending section 22, chapter 279, Laws of 1971 ex. sess. and RCW 28B.15.620; and declaring an emergency,

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

Section 1. Section 2, chapter 273, Laws of 1971 ex. sess. and RCW 28B.15.012 are each amended to read as follows:

Whenever used in chapter 28B.15 RCW:

(1) The term "institution" shall mean a public university, college, or community college within the state of Washington.

(2) The term "resident student" shall mean a student who has had a domicile in the state of Washington for the period of ~~((time required for voting for state officials in this state at))~~ one year immediately prior to the time of commencement of the first day of the semester or quarter for which he has registered at any institution and has in fact established ~~((an intention to become))~~ a bona fide ~~((domiciliary of))~~ domicile in this state for other than educational purposes: PROVIDED, That a nonresident student enrolled for more than six hours per semester or quarter shall be considered as attending for educational purposes only, and for tuition and fee paying purposes only such period of enrollment shall not be counted toward the establishment of a bona fide domicile of one year in this state unless such student proves that he has in fact established a bona fide domicile in this state for other than educational purposes.

(3) The term "nonresident student" shall mean any student who does not qualify as a "resident student" under the provisions of RCW 28B.15.011 through 28B.15.014 as now or hereafter amended.

(4) The term "domicile" shall denote a person's true, fixed and permanent home and place of habitation. It is the place where he intends to remain, and to which he expects to return when he leaves without intending to establish a new domicile elsewhere.